HON'BLE SRI JUSTICE J. CHELAMESWAR
AND
HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION No.12705 of 2006

Date: 17-07-2006

Between:

M/s. Thermax Limited

…Petitioner.

And

The Additional Commissioner(CT) (Legal),
Andhra Pradesh, Hyderabad and others.

… Respondents.

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O R D E R : (Per Hon'ble Sri Justice J. Chelameswar)

The writ petition is filed with the prayer as follows:-

> "It is therefore prayed that the Hon'ble Court may be pleased to issue an appropriate Writ or direction more particularly one in the nature of Writ of Mandamus by setting aside the impugned order dated 24-3-2006 issued by the 1st respondent as it is contrary to the provisions of law and unjustified in the facts and circumstances of the case."

The petitioner is a Public Limited Company carrying on the business in execution of certain contracts and also sale of certain machinery parts. The petitioner is a registered dealer on the rolls of the third respondent herein. For the Assessment Year 2003-2004 the petitioner was assessed by the third respondent by his order dated 14-12-2004. Being not satisfied with the said assessment order, the second respondent, in exercise of the revisional power under Section 20 of the A.P. General Sales Tax Act, proposed to revise the assessment made by the third respondent and after notice to the petitioner, did in fact, revised the assessment, fixing the liability of the petitioner at Rs.8,63,060/-. Aggrieved by the same, the petitioner

carried the matter in appeal to the A.P. Sales Tax Appellate Tribunal, the first respondent herein, and during the pendency of the appeal, sought stay of recovery of the above mentioned disputed tax. The first respondent by his proceedings dated 24-3-2006 rejected the said application of the petitioner. Hence the present writ petition.

Heard learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage directing the respondents not to recover the disputed amount of tax due from the petitioner pending final decision of the Appellate Tribunal on condition of the petitioner deposits fifty percent (50%) of the disputed amount of tax, within a period of six (6) weeks from today. The amount already paid, if any, shall be given credit to while computing the 50% of the tax.

The writ petition is accordingly disposed of.

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(J. CHELAMESWAR, J)

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(D.APPA RAO, J)

17-07-2006.
Msr.

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